IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE K.BALAKRISHNAN NAIR

MONDAY, THE 26TH FEBRUARY 2007 / 7TH PHALGUNA 1928

WP(C).No. 6045 of 2007(T)

PETITIONER:

M/S. V.S.TIMBERS PVT.LTD.,
PERUMATTOM, PUTHUPPADY,
MUVATTUPUZHA, ERNAKULAM DISTRICT,
REPRESENTED BY ITS MANAGING DIRECTOR
SIDDIQUE U.V.

BY ADV. SRI.BOBBY JOHN
SRI.P.N.DAMODARAN NAMBOODIRI

RESPONDENTS:
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1. **THE INTELLIGENCE OFFICER,**
   O/O THE INSPECTING ASSISTANT COMMISSIONER(INT.),
   COMMERCIAL TAXES, KOLLAM.

2. **THE COMMISSIONER OF COMMERCIAL TAXES,**
   THIRUVANANTHAPURAM.

BY GOVERNMENT PLEADER SRI. MOHAMMED RAFIQ

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 26/02/2007 ALONG WITH WPC.NO.6046 OF 2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

K.BALAKRISHNAN NAIR, J.

WP(C).No.6045 of 2007-T

Dated this the 26th day of February, 2007.

JUDGMENT

The petitioners are aggrieved by the steps taken to impose penalty on it under Section 45A of the K.G.S.T.Act. They have been served with notices proposing to impose penalty. They have filed representations which are produced as Exts.P10 and P13 respectively in the above writ petitions. Apprehending that those representations will not be properly considered and they will not be given an opportunity to present their case, this writ petition is filed.

2. The learned Government Pleader, upon instruction, submitted that those representations were received and they will be considered appropriately before final orders are passed.

The above submission is recorded and the Writ Petition is disposed of. The petitioner in W.P.(C). 6046 of 2007 highlights his grievance that the books of accounts directed to be produced by him are with the Intelligence Officer, Palarivattom. Taking into account this fact, the petitioner shall be given a reasonable opportunity to get and produce the books of accounts, before final orders are passed.

K.BALAKRISHNAN NAIR,
JUDGE.

MS